# Text Version

## More on Ledger Design

Note: This is a text version of More on Ledger Design.

Here is a useful technique to apply a ledger design to a spreadsheet. In a typical ledger we can have alternate rows using different formatting styles. This could be a different cell color or a different font style. In such a spreadsheet, if a row is inserted, it will take the formatting of an adjacent row and thus disturb the formatting of the entire spreadsheet. To avoid this, conditional formatting in Excel is used. Select the area on the spreadsheet that will be controlled by the conditional formatting. Then clear all the existing formatting. This is important. In one of your row cells, write the function that reads, equals ROW open parentheses and closed parentheses. This function returns a value which is the row number where the function was written. For conditional formatting, the MOD function will be added to the ROW function. MOD is another term for the remainder. The new function will be, equals MOD open parentheses, ROW, open parentheses, closed parentheses, comma and number two that signifies the divisor, and closed parentheses. This combo function will first return the row number, then divide the row number by two and return the remainder as the final answer. Depending on whether the remainder is an even number or an odd number, the condition will be set. Let’s apply this function to our ledger. Select the Styles option in the menu bar. Next select the Conditional Formatting option. Next select the New Rule option. In the new Formatting Rule dialog box, select the Use a formula to determine which cells to format option and type the function or formula just described. Select the Format button. In the subsequent dialog box, select the color you want the row cells to take from the Fill tab and select OK twice. As a result, when the formula returns zero, no color will be applied. This means that the even numbered rows will be colorless whereas the remaining odd numbered rows, where the remainder 1 is returned, the chosen color will be applied. Now whenever you add a row in the middle of the ledger, the row styling will adjust and maintain the style rule you set.